

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:16-cv-13447

Judge John Corbett O'Meara  
Magistrate Judge Stephanie  
Dawkins Davis

DANA E. BARRON, individually and as  
(i) personal representative, executor, or  
administrator of Estate of Daniel R.  
Teichroew, (ii) trustee of Daniel  
Teichroew Trust, and (iii) personal  
representative, executor, or administrator  
of Estate of Jeffrey Barron and trustee of  
Jeffrey Barron Trust;

DAVID D. BARRON, individually;  
and BRIANNA E. BARRON, individually  
Defendants.

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**STIPULATED JUDGMENT**

Upon consideration of this Stipulated Judgment agreed to by Plaintiff United States of America and all Defendants, and the Court being otherwise fully advised,

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** that:

1. Judgment shall be entered against Dana E. Barron, as executor (or personal representative) of the Estate of Daniel Teichroew, and in favor of the United States for the Estate's unpaid estate and gift tax liability for the tax period ending on July

8, 2003 in the total amount of \$213,846.89, plus statutory additions and interest on that amount according to law from July 1, 2017.

2. Judgment shall be entered against Dana E. Barron, David D. Barron, and Brianna E. Barron (the “Barrons”) and in favor of the United States in the total amount of \$213,846.89, plus statutory additions and interest on that amount according to law from July 1, 2017; the Barrons are jointly and severally liable for the amount of the judgment.

3. In exchange for timely and full performance of a promissory note executed by the Barrons dated July 13, 2017 (“Promissory Note”) and of a mortgage and collection agreement entered into by the Barrons and the United States dated July 13, 2017 (“Mortgage and Collection Agreement”), the judgment against Dana E. Barron in her capacity as executor (or personal representative) of the Estate of Daniel Teichroew (referenced to in ¶ 1) and the judgment against the Barrons (referenced to in ¶ 2) will be deemed satisfied in full.

4. The Court will retain its jurisdiction to enforce the Promissory Note and the Mortgage and Collection Agreement in the event of a breach of the Promissory Note or the Mortgage and Collection Agreement.

**SO ORDERED, ADJUDGED, AND DECREED.**

Date: August 8, 2017

s/John Corbett O’Meara  
United States District Judge

[parties’ signatures to follow on next page]

**AGREED BY:**

**FOR PLAINTIFF**

DAVID A. HUBBERT  
Acting Assistant Attorney General  
Tax Division, U.S. Department of  
Justice

/s/ Pingping Zhang  
PINGPING ZHANG (NY)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, D.C. 20044  
Tel: 202-305-2165  
Fax: 202-514-5238  
Email: [Pingping.Zhang@usdoj.gov](mailto:Pingping.Zhang@usdoj.gov)

**FOR ALL DEFENDANTS**

DANA E. BARRON, individually and  
as (i) personal representative, executor,  
or administrator of Estate of Daniel R.  
Teichroew, (ii) trustee of Daniel  
Teichroew Trust, and (iii) personal  
representative, executor, or  
administrator of Estate of Jeffrey Barron  
and trustee of Jeffrey Barron Trust;  
DAVID D. BARRON, individually; and  
BRIANNA E. BARRON, individually

/s/with permission of Nicole Appleberry  
Nicole Appleberry (P52805)  
Virginia A. Cardwell (P47349)  
Ferguson Widmayer PC  
538 North Division Street  
Ann Arbor, Michigan 48104  
Tel: (734) 276-4911  
[naberry@umich.edu](mailto:naberry@umich.edu)  
[Virginia@fw-pc.com](mailto:Virginia@fw-pc.com)